

IN THE SENATE

SENATE CONCURRENT RESOLUTION NO. 123

BY JUDICIARY AND RULES COMMITTEE

1 A CONCURRENT RESOLUTION
2 STATING FINDINGS OF THE LEGISLATURE AND APPROVING PENDING RULES OF THE IDAHO
3 STATE BOARD OF TAX APPEALS REVIEWED BY THE SENATE LOCAL GOVERNMENT AND
4 TAXATION COMMITTEE.

5 Be It Resolved by the Legislature of the State of Idaho:

6 WHEREAS, pursuant to Section 67-5291, Idaho Code, the Legislature must
7 approve pending administrative rules by adoption of a concurrent resolu-
8 tion; and

9 WHEREAS, pursuant to the provisions of Section 67-5291, Idaho Code, any
10 pending rule that is not approved by adoption of a concurrent resolution
11 shall expire upon adjournment sine die of the legislative session during
12 which the agency submits the pending rule to the Legislature for review; and

13 WHEREAS, the Senate Local Government and Taxation Committee reviewed
14 pending rules adopted by the Idaho State Board of Tax Appeals; and

15 WHEREAS, the Legislature finds that it is in the public interest to
16 adopt this resolution.

17 NOW, THEREFORE, BE IT RESOLVED by the members of the Second Regular Ses-
18 sion of the Sixty-seventh Idaho Legislature, the Senate and the House of Rep-
19 resentatives concurring therein, that the following pending rules adopted
20 by the Idaho State Board of Tax Appeals, pursuant to the Administrative Pro-
21 cedure Act and submitted through the Office of the Administrative Rules Co-
22 ordinator to the Legislature for review during the 2024 legislative session
23 and reviewed by the Senate Local Government and Taxation Committee, be, and
24 the same are hereby approved: 36.01.01, Idaho Board of Tax Appeal Rules,
25 Docket No. 36-0101-2301.